

**1. NUMBER OF EXEMPTIONS.**—Do not claim more than the correct number of exemptions. However, if you expect to owe more income tax for the year than will be withheld if you claim every exemption to which you are entitled, you may increase the withholding by claiming a smaller number of exemptions.

**2. CHANGES IN EXEMPTIONS.**—You may file a new certificate at any time if the number of your exemptions INCREASES.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:

(a) Your wife (or husband) for whom you have been claiming exemption is divorced or legally separated, or claims her (or his) own exemption on a separate certificate.

(b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.

(c) You find that a dependent for whom you claimed exemption will receive \$600 or more of income of his own during the year.

OTHER DECREASES in exemption, such as the death of a wife or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

For further information about changes in exemption status resulting from marriage, divorce, legal separation, birth, death, new dependents, old age, blindness, etc., consult your local collector of internal revenue or your employer.

**3. DEPENDENTS.**—To qualify as your dependent (line 3 on other side), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must have less than \$600 gross income during the year, and (c) must not be claimed as an exemption by such person's husband or wife, and (d) must be a citizen of the United States, or a resident of United States, Canada, or Mexico, and (e) must be related to you as follows:

Your son or daughter (including legally adopted children), or their descendants; stepson, stepdaughter, son-in-law, or daughter-in-law;

Your father, mother, or ancestor of either; stepfather, stepmother, father-in-law, or mother-in-law;

Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law;

Your uncle, aunt, nephew, or niece (but not if related only by marriage).

**4. PENALTIES.**—Penalties are imposed for willfully supplying false information or willful failure to supply information which would reduce the withholding exemption.

Form W-4 (Rev. Nov. 1951)  
U. S. Treasury Department  
Internal Revenue Service

# EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

ATTACHMENT A

Print full name \_\_\_\_\_

Soc. Security No. \_\_\_\_\_

Print home address \_\_\_\_\_

## EMPLOYEE:

File this form with your employer. Otherwise, he must withhold U. S. income tax from your wages without exemption.

## EMPLOYER:

Keep this certificate with your records. If the employee is believed to have claimed too many exemptions, the Collector should be so advised.

## HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If SINGLE, and you claim an exemption, write the figure "1" \_\_\_\_\_
2. If MARRIED, one exemption is allowed for the husband and one exemption for the wife.
  - (a) If you claim **both** of these exemptions, write the figure "2" \_\_\_\_\_
  - (b) If you claim **one** of these exemptions, write the figure "1" \_\_\_\_\_
  - (c) If you claim **neither** of these exemptions, write "0" \_\_\_\_\_
3. If you claim exemptions for one or more dependents, write the number of such exemptions. (Do not claim exemption for a dependent unless you are qualified under instruction 3 on other side.) \_\_\_\_\_
4. Additional exemptions for age and blindness:
  - (a) If you **or** your wife will be 65 years of age or older at the end of the year, and you claim this exemption, write the figure "1"; if **both** will be 65 or older, and you claim both of these exemptions, write the figure "2" \_\_\_\_\_
  - (b) If you **or** your wife are blind, and you claim this exemption, write the figure "1"; if **both** are blind, and you claim both of these exemptions, write the figure "2" \_\_\_\_\_
5. Add the number of exemptions which you have claimed above and write the total.

I CERTIFY that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

(Date) \_\_\_\_\_, 19\_\_\_\_ 16-54717-3 (Signed) \_\_\_\_\_